

Message Text

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PAGE 01 SEOUL 05637 220710Z

13

ACTION EB-07

INFO OCT-01 EA-07 ISO-00 TRSE-00 L-03 FAA-00 DOTE-00 FMC-01

COME-00 /019 W

----- 100123

R 220652Z JUL 76

FM AMEMBASSY SEOUL

TO SECSTATE WASHDC 8436

LIMITED OFFICIAL USE SEOUL 5637

EO 11652: N/A

TAGS: EFIN, KS

SUBJECT: KOREAN DEFENSE TAX

REF: (A) SEOUL 2715, (B) STATE 179831

1. THERE HAVE BEEN NO DEVELOPMENTS THAT WOULD CHANGE THE SITUATION FROM THAT WHICH EXISTED AT THE TIME OF REF (A).

2. SINCE THEN WE HAVE TWICE DISCUSSED THE KOREAN DEFENSE TAX WITH CHOI JIN-BAE, CHIEF, BUREAU OF TAX SYSTEMS, MINISTRY OF FINANCE (MOF). ON BOTH OCCASIONS WE THOROUGHLY REVIEWED THE POSSIBLE CONSEQUENCES OF THE IMPOSITION OF THE KOREAN DEFENSE TAX ON THE INCOME OF U.S. SHIPPING FIRMS AND AIRLINES. THERE HAS BEEN NO CHANGE IN THE POSITION OF THE MOF.

3. DURING THE SECOND DISCUSSION, WHICH TOOK PLACE AFTER RECEIVING REF (B), CHOI SAID THAT IN CONJUNCTION WITH AN OVERALL REVIEW OF KOREAN TAX LAWS UNDERTAKEN AS PART OF THE PREPARATION OF NEW TAX LEGISLATION THAT WILL BE SUBMITTED TO THE AUTUMN 1976 SESSION OF THE NATIONAL ASSEMBLY, HE WOULD AGAIN STUDY THE APPLICATION OF THE KOREAN DEFENSE TAX TO SHIPPING COMPANIES AND AIRLINES. CHOI DID NOT INDICATE WHEN HIS STUDY WOULD BE COMPLETED.

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4. CHOI ASKED WHETHER THE U.S. KOREAN TAX CONVENTION
SIGNED ON JUNE 7 HAS BEEN SUBMITTED TO THE SENATE.
SNEIDER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INCOME TAXES, FOREIGN INVESTMENTS, TAX RELIEF, TAX AGREEMENTS, MILITARY POLICIES
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Draft Date: 22 JUL 1976
Decaption Date: 01 JAN 1960
Decaption Note:
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Disposition Approved on Date:
Disposition Authority: izenbei0
Disposition Case Number: n/a
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Disposition History: n/a
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Margaret P. Grafeld
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TAGS: EFIN, EAIR, EWWT, MPOL, KS, US, (CHOI JIN-BAE)
To: SECSTATE WASHDC
Type: TE
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